About five years ago W. H. Paulson & Co. began business in Winnipeg as hardware and stove merchants, apparently prospering and believed to have a surplus. Now we hear of their assignment.—A. Walker & Co., general storekeepers at Fort McLeod, Alberta, are in difficulty and the sheriff is in possession. Six months ago the firm claimed a surplus of over \$8,000. Since then they were burnt out and now Walker is reported missing.—Quite recently Mr. McIntosh retired from the firm of H. B. Dumphy & Co., grocers at Winnipeg. We now learn that they have assigned to S. A. D. Bertrand. They owe about \$2,000.

In the bank case against Zebulon Laplant, who was charged with the robbery of \$2,500 from the Merchants' Bank branch, in Windsor, While its caretaker, and who made what was supposed to be a confession of guilt, Judge Horne of Essex has given judgment. He finds that no evidence has been submitted other than the confession, and says it is evident Laplant had been arrested in Detroit for the purpose of getting a confession from him, which confession could not be received as evi dence. He found Leplant not guilty. He also refused to note, as requested by the prosecution, that there was reasonable or probable cause for defendant's arrest. It is now stated that Laplant intends to sue the bank for \$5,000, and Manager Durand for \$2,000 for malicious arrest and false imprisonment.

Among Toronto happenings are the following: Mrs. Irving, shoe dealer, has assigned. In 1888, her husband, Wm. Irving, failed, and his wife purchased the stock and continued the business.—E. Parrington, dealing in lumber, assigns with liabilities of less than 1,000. Last week a meeting of the creditors of E. Sullivan, restaurant keeper, involved by the failure of M. McConnell, was held, and an offer of 15 per cent. was made. All the oraditors except one have agreed.—The Toronto Drop Forge Co. has decided to go into liquidation, and it is expected that creditors will be paid in full. — The many friends of Mr. J. B. Boustead had hoped that some arrangement would be made of his real estate obligations. However, one of his bankers becoming impatient, he has assigned for the benefit of

Here following are the failures for the week in the Province of Quebec, not including Montreal city. C. Lamb, a small general trader, at Perce, has been served with a demand of

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assignment. He compromised in 1890 at 30 cents.—Lebel & Co., general store, Ste. Flavie Station, are offering creditors 35 cents on the dollar; liabilities are stated at about \$6,000. Mr. L. was formerly in business, unsuccessfully, at Kamouraska, and has since been doing business in his wife's name. -Charron & Racicot, a leading general store firm at Windsor Mills, have assigned on demand. They got an extension of time last spring on liabilities of \$11,000.—J. A. Desilets, dealing in hardware at Louiseville, is seeking a composition at the rate of 50 cents on the dollar. F. X. Dupre, hotel-keeper, and railway ticket agent, has assigned, owing about \$2,500.--J. B. Plamondon, doing business in a very small way at St. Louis de Bonsecours, has been asked to assign. He failed three years ago, settling at 30 cents, and now owes only \$1,000.—P. E. Caron, formerly a clerk in Sherbrooke, began business for himself just two years ago in Lennoxville, on limited capital, and his assignment is now reported.—J. & N. Dow, general store, Port Daniel, recently reported as offering a compromise, have assigned .-- S. Sevigny dit Lafleur, a harnessmaker, of St. Flavien, who has been running a general store under the charge of his wife for several years, has had to assign, liabilities about \$3,000.——Genereux & Lachance, dry goods dealers, Quebec, have assigned to the Court, after a short career; liabilities about \$13,000, and assets stated at \$17.650.

#### COLLECTIONS.

Editor Monetary Times:

Sir.—There is a general complaint among merchants that lawyers and assignees keep the money of their clients, resorting to all sorts of quibbles, and refuse often to pay till threatened with exposure. I notice that Judge McMahon has lately make an example of one lawyer in this respect, and it does not come a bit too soon. The evil is getting worse and worse, and a vigorous article in your valuable paper might lead to good results.

MERCHANT.

Montreal, 6th March, 1893.

—In the sawn lumber world, says the Ottawa Journal, things are beginning to stir in a lively way and sales have been more or less brisk. Last week another big sale to an American firm took place, the deal figuring between \$500,000 and \$1,000,000. As there has been an exceptionally large fall of snow this season, lumbermen confidently look for an abundance of water for driving the timber.

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